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22d MARCH, 1804.

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Read the first and second time, and committed to a committee of the whole House, to-morrow.

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## An Act

*To amend the Laws providing for the organization of the Accounting Officers of the Treasury, War, and Navy Departments.*

1     **Be it enacted**, by the Senate and House of Representatives  
2     of the United States of America, in Congress assembled, That  
3     from and after the thirtieth day of June next, the accountants of  
4     the war and navy departments shall, after having examined and  
5     audited the several accounts which by law they are authorised to  
6     settle, certify the balance due on each account, and transmit each  
7     such account with the vouchers and certificate, to the comptroller  
8     of the treasury for his decision thereupon, in the same manner  
9     and under the same regulations as other accounts are transmitted  
10    by the auditor of the treasury : All the accounts of the same na-

ture which have not yet been audited by the said auditor, shall be likewise transmitted to the comptroller for his decision : And so much of any former law or laws as provides that such accounts should before they shall be submitted to the comptroller, be examined by the auditor, is hereby repealed.

SECT. 2. *And be it further enacted*, That there shall be in the department of the treasury an additional auditor, to be denominated the auditor of the revenue, whom the President of the United States, in the recess of the Senate, is hereby authorised to appoint. It shall be the duty of the auditor of the revenue to perform the duties heretofore attached to the office of commissioner of the revenue ; he shall be charged with superintending, ~~under the direction of the secretary of the treasury~~, the collection of the duties on impost and tonnage ; and it shall also be his duty to receive, examine, audit, and certify to the comptroller for his decision, all the accounts relative to the revenue of the United States ; and all the accounts of the persons employed in the collection of the same, in the same manner as the said accounts have heretofore been examined and transmitted by the auditor of the treasury. And the secretary of the treasury may, for the present year, attach to the office of the said auditor as many of the clerks employed in the offices of the comptroller and auditor of the treasury, and of the late commissioner of the revenue, as he shall think necessary.

1     SECT. 3. *And be it further enacted*, That all individuals to whom  
 2     public monies have been or may hereafter be advanced, shall  
 3     from and after the thirty-first day of the present month, render  
 4     their accounts to the proper auditor or accountant, at least quar-  
 5     terly, if residing within the United States, and at least annually,  
 6     if residing in any foreign country, and oftener if required ; and it  
 7     shall be the duty of the accountants and auditors respectively, to  
 8     state within three months after having received the same, all ac-  
 9     counts rendered to them, so far as the same can be supported by  
 10    vouchers, and to make once in each quarter a new statement, in  
 11    relation to any account in which a new debit may be charged or  
 12    allowed.

1     SECT. 4. *And be it further enacted*, That there be allowed to the  
 2     auditor of the revenue a compensation equal to what is allowed  
 3     to the auditor of the treasury ; and the sum of three thousand  
 4     dollars, to be paid out of any monies in the treasury not otherwise  
 5     appropriated, is hereby appropriated for paying the compensation  
 6     of the said auditor of the revenue during the present year.

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1804—MARCH 22d.

Read the third time, and passed the Senate.

ATTEST,

SAMUEL A. OTIS, *Secretary*.

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